4: Richter M, G-5 (ca. 1856-1870) 1870 AW5 Coorg AW5

25 to 35 years three year's assessment is remitted, 311
35 „ 50 „ four „ „ „ 651
above 50 „ five „ „ „ 423

after which periods of remission the above scale of taxation comes into force.

If any ryot, who undertakes to cultivate lands on these conditions, declines before the expiration of his term to cultivate any longer, he will be liable on relinquishing his land, to pay one-fourth of the amount of tax, which he would otherwise have been exempted from in the first year, half of the amount for two years, three-quarter for three years and the full amount of tax to be paid for four and five years. 423 651 686

It often happens, that a Ságu-ryot transfers his land for a certain sum of money in favor of another tenant; but, whilst Government does not forbid the transaction,—for the money thus obtained may be a fair reward for the ryot's trouble and expense on the land—,it does not admit the ryot's claim to proprietaryship in the land. On the ryot relinquishing his land, the name of the first applicant for the same will be registered without reference to any private arrangement, but such transfers are generally satisfactorily settled. 651 425 423

It may be remarked, that in Yélusávirashíme the Ságu-tax is levied on a portion of wet land capable of producing 60 Kandagas of grain, or 120 butties by measure at the rate of 16 rupees 651 423 [384]

The total revenue from Ságu-holdings amounted in 1869-70 to Rs. 77,246—15—5.

Umbali-tenure (from the Can. umbali, a plot of ground free of rent) is held on account of services performed by certain ryots in the Rájahs' times and is lightly taxed at three rates viz: one, two and a half and three rupees per 100 butties, a sannad (titledeed) for the tenure having been given by the Chief Commissioner. The revenue from this tenure being in 1869-70 Rs. 6774—3—6 and assuming the average tax